

COUNTY OF SAN DIEGO GENERAL FUND MONTHLY CASH FLOW SUMMARY FISCAL YEAR 2013/2014 EST/ACTUAL (in thousands)													
	Jul Actual	Aug Actual	Sep Actual	Oct Estimate	Nov Estimate	Dec Estimate	Jan Estimate	Feb Estimate	Mar Estimate	Apr Estimate	May Estimate	Jun Estimate	Total
1 Beginning Cash Balance	789,717												789,717
Revenue Categories:													
2 Taxes Current Property	-	6,770	4,026	5,184	17,069	183,503	75,819	7,433	14,921	150,200	44,510	14,711	524,147
3 Taxes Other Than Current Secured	6,438	5,602	6,469	6,381	6,225	6,007	161,220	5,372	4,302	6,208	155,554	9,451	379,228
Licenses, Permits & Franchises	3,934	4,515	2,624	2,444	3,580	3,248	3,574	3,821	3,142	6,418	3,909	3,479	44,688
Fines, Forfeitures & Penalties	7,411	1,885	1,596	3,268	4,273	1,750	3,036	4,162	3,996	4,174	5,518	14,648	55,718
Revenue Use - Money & Property	3,612	1,202	690	1,231	572	509	1,010	765	586	1,188	871	539	12,776
Intergovernmental Revenue	116,603	135,576	110,695	183,229	130,389	165,900	173,348	155,470	166,243	172,419	151,666	211,319	1,872,856
Charges for Current Services	25,853	22,996	17,527	23,038	30,818	25,318	27,654	23,269	25,224	36,229	25,897	20,768	304,592
Miscellaneous Revenue	3,029	1,484	1,751	2,622	1,645	7,231	1,687	1,405	1,519	2,492	2,774	3,635	31,274
Other Financing Sources	30,501	22,409	24,585	18,849	18,121	27,411	18,868	22,486	32,134	21,545	20,504	16,178	273,590
Total Revenues	197,382	202,439	169,962	246,246	212,690	420,878	466,217	224,183	252,067	400,872	411,203	294,730	3,498,869
4 Teeter Receipts	18,660	3,671	5,207	6,189	5,398	5,047	4,114	2,091	2,338	4,465	2,627	2,524	62,331
Short Term Borrowing (Trans)	60,000												60,000
Total Receipts	276,042	206,110	175,170	252,435	218,088	425,925	470,330	226,274	254,405	405,338	413,830	297,254	3,621,200
Expenditure Categories:													
5 Salaries & Employee Benefits	556,340	127,185	86,403	89,471	90,029	91,066	132,386	90,772	90,249	91,851	95,913	96,007	1,637,672
Services and Supplies	113,246	73,431	102,399	112,467	90,934	89,102	102,000	97,286	103,098	110,340	105,250	111,624	1,211,178
6 Other Charges	79,970	45,342	44,994	39,294	40,024	55,194	40,854	40,594	55,194	53,854	40,338	40,524	576,177
Fixed Assets - Equipment	666	249	303	738	381	400	569	642	646	308	470	464	5,836
Operating Transfers	3,000	497	27,289	15,182	21,736	12,971	11,491	15,274	13,765	13,639	13,463	9,751	158,058
Total Expenditures	753,222	246,706	261,388	257,152	243,105	248,732	287,300	244,568	262,952	269,992	255,434	258,370	3,588,920
Teeter Disbursements												65,000	65,000
Short-Term Borrowing (Trans)							36,000			24,000			60,000
Total Disbursements	753,222	246,706	261,388	257,152	243,105	248,732	323,300	244,568	262,952	293,992	255,434	323,370	3,713,920
General Fund Month Ending Cash	312,537	271,941	185,722	181,005	155,988	333,181	480,212	461,918	453,371	564,716	723,113	696,997	696,997
Tobacco Tax Settlement Ending Cash	8,127	8,127	8,127	8,121	8,121	8,121	8,121	8,121	8,121	8,121	8,121	8,121	8,121
Cash Balance Including Tobacco	320,664	280,068	193,849	189,126	164,109	341,302	488,333	470,039	461,492	572,837	731,234	705,118	705,118

Footnotes:

1 Actual beginning cash balance excludes Tobacco Settlement Trust of \$8M. The Tobacco Settlement Trust fund represents amounts that are available to the General Fund, however, to facilitate tracking of these balances, they are maintained in a separate fund.

2 Property tax payments are received in Dec and Apr. The County participates in the alternative method of secured property tax apportionment (the TEETER Plan) available under the Revenue and Taxation Code of the State of California.

3 VLF- in- lieu payments are apportioned each Jan and May.

4 Teeter cash receipts of \$65M are reflected in the General Fund because the County will continue to internally fund the Teeter Plan.

5 Jul includes \$379.5M for Retirement Advances and OPEB, and \$81.4M for POBs. Aug and Jan have three pay periods. The third pay period does not include health benefits.

6 Jul includes \$39.4M annual lease payment.